IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 8TH MARCH 2007 / 17TH PHALGUNA 1928

WP(C).No. 7874 of 2007(K)

PETITIONERS:

1. **M.JAYASANKAR @ JAYAN,**
   S/O.SANKARAMENON, TRIVENI, LAYAM ROAD,
   ERNAKULAM-682 011.

2. **SMT.KUMARI MENON @ KUMARI,**
   D/O.SANKARAMENON, CC 40/232B, J.K.TRIVENI,
   LAYAM ROAD, ERNAKULAM-682 011.

3. **MRS.RADHA N.MENON,**
   DOOR NO.CC 40/232 A3, J.K.TRIVENI,
   LAYAM ROAD, ERNAKULAM-682 011.

4. **P.SURESH MENON, S/O.NARAYANA MENON,**
   RESIDING AT G.M.PALAYA, BANGALORE,
   REPRESENTED BY HIS POWER OF HOLDER,
   N.JAYAKRISHNAN.

5. **MRS.KALYANI SREEKUMAR,**
   W/O.SREEKUMAR, SANKARALAYAM, THOTTAKKATT ROAD,
   ERNAKULAM-682 011.

6. **M/S.N.J.K.BUILDERS (P) LTD.,**
   REPRESENTED BY ITS DIRECTOR,
   SRI.N.JAYAKRISHNAN, C.P.UMMER ROAD,
   ERNAKULAM-682 035.

BY ADV. SRI.V.V.SURENDRAN
SRI.P.A.HARISH

RESPONDENTS:

1. **STATE OF KERALA, REPRESENTED BY**
   SECRETARY (TAXES), THIRUVANANTHAPURAM.

2. **THE TAHSILDAR,**
   KANAYANNUR TALUK, ERNAKULAM.

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.7874 OF 2007-K

Judgment

The petitioners challenge Ext.P10 proceedings, assessing building tax on them. They also challenge the assessment order issued in the prescribed format Ext.P10(a) and also the demand notice Ext.P10(b). Against the said impugned orders, they have got a right of appeal before the statutory appellate authority. Therefore, it is unnecessary for this Court to entertain this Writ Petition. But, it is submitted, the 6th petitioner has already paid 1/4th of the amount. The second instalment is due only in May 2007. Therefore, the appellate authority will entertain the appeal without paying any further amount. The appeal shall be heard and disposed of uninfluenced by any circular issued by the Government concerning assessment of building tax for residential complexes.

The Writ Petition is disposed of as above.

08.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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